

TITLE 18 CRIMES AND PUNISHMENTS

CHAPTER 38 GAMING

18-3801. GAMBLING DEFINED.

"Gambling" means risking any money, credit, deposit or other thing of value for gain contingent in whole or in part upon lot, chance, the operation of a gambling device or the happening or outcome of an event, including a sporting event, the operation of casino gambling including, but not limited to, blackjack, craps, roulette, poker, bacarrat [baccarat] or keno, but does not include:

- (1) Bona fide contests of skill, speed, strength or endurance in which awards are made only to entrants or the owners of entrants; or
- (2) Bona fide business transactions which are valid under the law of contracts; or
- (3) Games that award only additional play; or
- (4) Merchant promotional contests and drawings conducted incidentally to bona fide nongaming business operations, if prizes are awarded without consideration being charged to participants; or
- (5) Other acts or transactions now or hereafter expressly authorized by law.

TITLE 18 CRIMES AND PUNISHMENTS
CHAPTER 38 GAMING

18-3802. GAMBLING PROHIBITED.

- (1) A person is guilty of gambling if he:
 - (a) Participates in gambling; or
 - (b) Knowingly permits any gambling to be played, conducted or dealt upon or in any real or personal property owned, rented, or under the control of the actor, whether in whole or in part.
- (2) Gambling is a misdemeanor.

TITLE 18 CRIMES AND PUNISHMENTS
CHAPTER 38 GAMING

18-3808. OFFICERS TO ENFORCE LAW.

Every prosecuting or county attorney, sheriff, constable or police officer, must inform against and diligently prosecute persons whom they have reasonable cause to believe offenders against the provisions of this chapter, and every such officer refusing or neglecting so to do is guilty of a misdemeanor.

TITLE 18 CRIMES AND PUNISHMENTS
CHAPTER 38 GAMING

18-3809. BOOK MAKING AND POOL SELLING.

Any person who for gain, hire or profit engages in pool selling or book making at any time or place within this state; or any person who keeps or occupies any room, shed, tenement, tent, booth or building, float or vessel, or any part thereof, or who occupies any place or stand of any kind, upon any public or private grounds within this state, with books, papers, paraphernalia, or mechanical device, for the purpose of engaging in pool selling or book making, or recording or registering bets or wagers; or who sells pools or makes books upon the result of any trial or contest of skill, speed or power of endurance of man or beast for gain, hire or reward; or any person who, for gain, hire or reward, receives, registers, records and forwards to any other place, within or without this state, any money, consideration or thing of value for the purpose of having it there bet or wagered by or for any person, who at such place sells pools or makes books upon any such event, or any person who, being the owner, lessee or occupant of any such room, shed, tenement, tent, booth or building, float or vessel, or part thereof, or any grounds within this state, knowingly and wilfully permits the same to be occupied and used for any of the purposes aforesaid, unless unable to legally prevent the same; or any person who aids, assists or abets in any manner in any of said acts which are hereby forbidden, is guilty of a misdemeanor, and upon conviction is punishable by a fine of not more than \$300 or by imprisonment in the county jail for a period of not more than six (6) months or by both such fine and imprisonment.

TITLE 18 CRIMES AND PUNISHMENTS
CHAPTER 38 GAMING

18-3810. SLOT MACHINES -- POSSESSION UNLAWFUL -- EXCEPTION.

(1) Except as otherwise provided in this section, it shall be a misdemeanor and punishable as provided in section 18-3801, Idaho Code, for any person to use, possess, operate, keep, sell, or maintain for use or operation or otherwise, anywhere within the state of Idaho, any slot machine of any sort or kind whatsoever.

(2) The provisions of section 18-3804, Idaho Code, shall not apply to antique slot machines. For the purpose of this section, an antique slot machine is a slot machine manufactured prior to 1950, the operation of which is exclusively mechanical in nature and is not aided in whole or in part by any electronic means.

(3) Antique slot machines may be sold, possessed or located for purposes of display only and not for operation.

An antique slot machine may not be operated for any purpose.

TITLE 18 CRIMES AND PUNISHMENTS

CHAPTER 67 COMMUNICATIONS SECURITY

18-6706. AUTHORIZATION FOR INTERCEPTION OF WIRE OR ORAL COMMUNICATIONS.

The prosecuting attorney of any county is authorized to make application to a judge of competent jurisdiction for an order authorizing or approving the interception of wire or oral communications and may apply to such judge

for, and such judge may grant in conformity with section 2581 of chapter 119, title 18 U.S.C.A. and in conformity with chapter 67, title 18, Idaho Code, an order authorizing or approving the interception of wire or oral communications by investigative or law enforcement officers having responsibility for the investigation of the offense as to which the application is made, when such interception may provide or has provided evidence of the commission of the offense of murder, kidnapping, gambling, robbery, bribery, extortion, or dealing in narcotic drugs, marijuana or other dangerous drugs, or other crime dangerous to life, limb, or property, and punishable by imprisonment for more than one (1) year, or any conspiracy to commit any of the foregoing offenses.

TITLE 18 CRIMES AND PUNISHMENTS

CHAPTER 78 RACKETEERING ACT

18-7801. SHORT TITLE.

This act shall be known and may be cited as the "Racketeering Act."

TITLE 18 CRIMES AND PUNISHMENTS CHAPTER 78 RACKETEERING ACT

18-7802. PURPOSE.

The purpose of this act is to eliminate the infiltration and illegal acquisition of legitimate economic enterprise by racketeering practices and to eliminate the use of legal and illegal enterprises to further criminal activities.

TITLE 18 CRIMES AND PUNISHMENTS CHAPTER 78 RACKETEERING ACT

18-7803. DEFINITIONS.

As used in this chapter, (a) "Racketeering" means any act which is chargeable or indictable under the following sections of the Idaho Code or which are equivalent acts chargeable or indictable as equivalent crimes under the laws of any other jurisdiction:

- (1) Homicide (section 18-4001, Idaho Code);
- (2) Larceny, robbery, extortion, burglary, embezzlement, forgery, counterfeiting, and related crimes (sections 18-1401, 18-1405, 18-2401, 18-2402, 18-2403, 18-2404, 18-2405, 18-2406, 18-2801, 18-2804, 18-2806, 18-2807, 18-2808, 18-3115, 18-3116, 18-3601, 18-3602, 18-3603, 18-3605, 18-3606, 18-3607, 18-3609, 18-3610, 18-3614, 18-3615, 18-3618, 18-4604, 18-4612, 18-4613, 18-4630, 18-6501, and 49-420, Idaho Code[]);
- (3) Kidnapping (section 18-4501, Idaho Code);
- (4) Prostitution (sections 18-5601, 18-5602, 18-5603, 18-5604, 18-5605, 18-5606, 18-5607, 18-5608, 18-5609, and 18-5610, Idaho Code);
- (5) Arson (sections 18-801, 18-802, 18-803, 18-804, and 18-7003, Idaho Code);
- (6) Assault (sections 18-908 and 18-4015, Idaho Code);

- (7) Lotteries and gambling (sections 18-3801, 18-3802, 18-3809, 18-4902, 18-4903, 18-4904, 18-4905, 18-4906, and 18-4908, Idaho Code);
- (8) Indecency and obscenity (sections 18-1515, 18-1518, 18-4103, 18-4103A, 18-4104, 18-4105, 18-4105A, and 18-4107, Idaho Code);
- (9) Poisoning (sections 18-4014 and 18-5501, Idaho Code);
- (10) Fraudulent practices, false pretenses, insurance fraud, credit card crimes and fraud generally (sections 18-2706, 18-3002, 18-3101, 18-3102, 18-3103, 18-3104, 18-3113, 18-3121, 18-3701, 18-3702, 18-3706, 41-1306, 41-1325, and 41-1326, Idaho Code);
- (11) Alcoholic beverages (sections 23-602, 23-606, 23-610, 23-703, 23-905, 23-914, 23-928, 23-934 and 23-938, Idaho Code);
- (12) Cigarette taxes (sections 63-2505 and 63-2512(b), Idaho Code);
- (13) Securities (sections 30-1403, 30-1403A, 30-1404, 30-1405, 30-1406, 30-1438, and 30-1439, Idaho Code);
- (14) Horseracing (section 54-2512, Idaho Code);
- (15) Interest and usurious practices (sections 28-35-301 and 28-35-302, Idaho Code);
- (16) Corporations (sections 18-1901, 18-1902, 18-1903, 18-1904, 18-1905, 18-1906, and 30-1510, Idaho Code);
- (17) Perjury (sections 18-5401 and 18-5410, Idaho Code);
- (18) Bribery and corrupt influence (sections 18-1352 and 18-1353, Idaho Code);
- (19) Monopolies and combinations (section 18-5201, Idaho Code);
- (20) Controlled substances (sections 37-2732 (a), (b), (c), (e) and (f), 37-2734 and 37-2734B, Idaho Code);
- (21) Motor vehicles (sections 49-228, 49-231, 49-232 and 49-518, Idaho Code).

(b) "Person" means any individual or entity capable of holding a legal or beneficial interest in property;

(c) "Enterprise" means any sole proprietorship, partnership, corporation, business, labor union, association or other legal entity or any group of individuals associated in fact although not a legal entity, and includes illicit as well as licit entities; and

(d) "Pattern of racketeering activity" means engaging in at least two (2) incidents of racketeering conduct that have the same or similar intents, results, accomplices, victims or methods of commission, or otherwise are interrelated by distinguishing characteristics and are not isolated incidents, provided at least one (1) of such incidents occurred after the effective date of this act and that the last of such incidents occurred within five (5) years after a prior incident of racketeering conduct.

TITLE 18 CRIMES AND PUNISHMENTS
CHAPTER 78 RACKETEERING ACT

18-7804. PROHIBITED ACTIVITIES -- PENALTIES.

(a) It is unlawful for any person who has received any proceeds derived directly or indirectly from a pattern of racketeering activity in which the person has participated, to use or invest, directly or indirectly, any part of the proceeds or the proceeds derived from the investment or use thereof in the acquisition of any interest in, or the establishment or operation of, any enterprise or real property. Whoever violates this subsection is guilty of a felony.

(b) It is unlawful for any person to engage in a pattern of racketeering activity in order to acquire or maintain, directly or indirectly, any

interest in or control of any enterprise or real property. Whoever violates this subsection is guilty of a felony.

(c) It is unlawful for any person employed by or associated with any enterprise to conduct or participate, directly or indirectly, in the conduct of the affairs of such enterprise by engaging in a pattern of racketeering activity. Whoever violates the provisions of this subsection is guilty of a felony.

(d) It is unlawful for any person to conspire to violate any of the provisions of subsections (a) through (c) of this section. Whoever violates the provisions of this subsection is guilty of a felony.

(e) Whoever violates the provisions of this act is punishable by a fine not to exceed twenty-five thousand dollars (\$25,000) and/or imprisonment not to exceed a term of fourteen (14) years in the Idaho state penitentiary.

(f) Upon a conviction of a violation under the provisions of this chapter, the court may order restitution for all costs and expenses of prosecution and investigation, pursuant to the terms and conditions set forth in section 37-2732(k), Idaho Code.

(g) In addition to any other penalties prescribed by law, whoever violates any provisions of this act shall forfeit to the state of Idaho:

(1) Any interest acquired or maintained in violation of the racketeering act; and

(2) Any interest in, security of, claim against or property or contractual right of any kind affording a source of influence over any enterprise which he has established, operated, controlled, conducted or participated in the conduct of in violation of the provisions of the racketeering act.

(h) In any action brought by the state under the racketeering act, the district court shall have jurisdiction to enter such restraining orders or prohibitions, or to take such other actions, including, but not limited to, the acceptance of satisfactory performance bonds, in connection with any property or other interest subject to forfeiture under the provisions of this section, as it shall deem proper.

(i) Upon conviction of a person under the provisions of this section, the court shall authorize the attorney general or the proper prosecuting attorney to seize all property or other interest declared forfeited under the provisions of this section upon such terms and conditions as the court shall deem proper, making due provision for the rights of innocent persons. If a property right or other interest is not exercisable or transferable for value by the convicted person, it shall expire and shall not revert to the convicted person.

TITLE 18 CRIMES AND PUNISHMENTS CHAPTER 78 RACKETEERING ACT

18-7805. RACKETEERING -- CIVIL REMEDIES.

(a) A person who sustains injury to his person, business or property by a pattern of racketeering activity may file an action in the district court for the recovery of three (3) times the actual damages proved and the cost of the suit, including reasonable attorney's fees.

(b) The state, through the attorney general or the proper county prosecuting attorney, may file an action on behalf of those persons injured or to prevent, restrain or remedy racketeering as defined by the racketeering

act.

(c) The district court has jurisdiction to prevent, restrain and remedy racketeering after making provisions for the rights of all innocent persons affected by such violation and after hearing or trial, as appropriate, by issuing appropriate orders. Prior to a determination of liability, such orders may include, but are not limited to, entering restraining orders or prohibitions or taking such other actions, including the acceptance of satisfactory performance bonds, in connection with any property or other interest subject to damages, forfeiture or other restraints pursuant to this section as it deems proper.

(d) Following a determination of liability, such orders may include, but are not limited to

- (1) Ordering any person to divest himself of any interest, direct or indirect, in any enterprise;
- (2) Imposing reasonable restrictions on the future activities or investments of any person;
- (3) Ordering dissolution or reorganization of any enterprise;
- (4) Ordering the payment of three (3) times the damages proved to those persons injured by racketeering;
- (5) Ordering the suspension or revocation of a license, permit or prior approval granted to any enterprise by any agency of the state;
- (6) Ordering the forfeiture of the charter of a corporation organized under the laws of the state or the revocation of a certificate authorizing a foreign corporation to conduct business within this state; and
- (7) Ordering the payment of all costs and expenses of the prosecution and investigation of any offense included in the definition of racketeering incurred by a municipal, county or state government agency to the agency incurring the costs or expenses.

Idaho Statutes

TITLE 23 ALCOHOLIC BEVERAGES

CHAPTER 1 INTERPRETATIVE AND GENERAL PROVISIONS OF IDAHO LIQUOR ACT

CHAPTER 2 STATE LIQUOR DISPENSARY

CHAPTER 3 LOCAL LIQUOR STORES AND DISTRIBUTING STATIONS

CHAPTER 4 LIQUOR FUND

CHAPTER 5 PERMITS AND LICENSES

CHAPTER 6 PENAL PROVISIONS OF IDAHO LIQUOR ACT

CHAPTER 7 LIQUOR NUISANCES

CHAPTER 8 ENFORCEMENT OF PENAL AND ABATEMENT PROVISIONS OF IDAHO LIQUOR ACT

CHAPTER 9 RETAIL SALE OF LIQUOR BY THE DRINK

CHAPTER 10 BEER

CHAPTER 11 DISTRIBUTORS AND SUPPLIERS OF BEER

CHAPTER 12 IDENTIFICATION CARDS -- [REPEALED]

CHAPTER 13 COUNTY OPTION KITCHEN AND TABLE WINE ACT

CHAPTER 14 HOSPITALITY CABINETS

TITLE 23 ALCOHOLIC BEVERAGES

CHAPTER 9 RETAIL SALE OF LIQUOR BY THE DRINK

23-901 DECLARATION OF POLICY -- RETAIL SALE OF LIQUOR

23-902 DEFINITIONS

23-903 LICENSE TO RETAIL LIQUOR

23-903a LICENSE TO RETAIL LIQUOR -- SKI RESORTS -- CROSS-COUNTRY SKIING FACILITIES

23-903b LICENSES ISSUED TO OWNERS, OPERATORS OR LESSEES OF GOLF COURSES, SKI RESORTS, CROSS-COUNTRY SKIING FACILITIES AND WATERFRONT RESORTS -- LIMITATIONS ON SALES OR TRANSFERS

23-904 LICENSE FEES

23-905 APPLICATION FOR LICENSES -- PENALTY FOR FALSE STATEMENTS

23-906 LICENSES FOR DINING, BUFFET AND CLUB CARS, COMMON CARRIER BOATS, AND COMMON CARRIER AIRLINES

23-907 INVESTIGATION OF APPLICATIONS

23-908 FORM OF LICENSE -- AUTHORITY -- EXPIRATION -- LIMITATIONS

23-910 PERSONS NOT QUALIFIED TO BE LICENSED

23-911 RESTRICTIONS ON MANUFACTURERS, TRANSPORTERS OR DISTILLERS

23-912 RESTRICTIONS OF PERSONS INTERESTED IN PREMISES

23-913 LICENSEE NOT ALLOWED NEAR CHURCHES OR SCHOOLS -- EXCEPTIONS

23-914 LICENSEE MUST PURCHASE FROM DISPENSARY -- PRICE

23-915 OFFICERS MAY SEIZE ILLEGAL LIQUOR

23-916 COUNTY AND CITY LICENSES

23-917 REFERENDUM -- LOCAL OPTION

23-918 FORM OF BALLOT

23-919 EFFECT OF ELECTION -- LIQUOR STORE SALES NOT AFFECTED

23-920 SUBSEQUENT ELECTIONS

23-921 NO RETAIL SALE EXCEPT BY THE DRINK

23-926 DESTRUCTION OF STAMPS -- SANITARY REQUIREMENTS

23-927 HOURS OF SALE OF LIQUOR

**23-928 SALE AWAY FROM LICENSED PREMISES PROHIBITED --
GAMBLING PROHIBITED**

23-929 RESTRICTION OF SALES BY LICENSEE

23-930 OFFICERS MAY EXAMINE PREMISES

23-931 ADVERTISING PROHIBITED

**23-932 DIRECTOR TO MAKE REGULATIONS -- FURNISH FORMS AND
RECORDS**

23-933 SUSPENSION, REVOCATION, AND REFUSAL TO RENEW LICENSES

**23-933A LICENSES -- SUSPENSION OR REVOCATION FOR VIOLATION OF
OBSCENITY LAWS**

23-933B PROCEDURE FOR OTHER LICENSING AUTHORITIES

23-934 UNLICENSED ROOMS UNLAWFUL -- EXCEPTION

23-934A LIQUOR CATERING PERMIT -- APPLICATION

**23-934B FILING OF APPLICATION -- APPROVAL -- DISAPPROVAL BY
DIRECTOR**

23-934C REGULATORY AND PENALTY PROVISIONS APPLICABLE

23-935 VIOLATION -- MISDEMEANORS

23-936 DUTY OF PUBLIC OFFICERS

23-937 VIOLATION A MORAL NUISANCE

23-938 SELLING LIQUOR WITHOUT LICENSE -- PENALTY

23-939 SEPARABILITY

23-940 DISPOSITION OF FUNDS

23-941 DECLARATION OF PUBLIC POLICY

23-942 DEFINITIONS

**23-943 PERSONS UNDER SPECIFIED AGES FORBIDDEN TO ENTER,
REMAIN IN OR LOITER AT CERTAIN LICENSED PLACES**

23-943A IDENTIFICATION

23-944 EXCEPTIONS FROM RESTRICTION ON ENTERING OR REMAINING

23-945 POSTING SIGNS AS TO RESTRICTION

**23-946 STATEMENT MADE BY LICENSEES OF PREMISES OPERATED AS
RESTAURANTS – INDORSEMENT UPON LICENSE**

23-947 VIOLATIONS OF ACT A MISDEMEANOR

**23-948 WATERFRONT RESORTS -- LICENSING EVEN IF OUTSIDE
CORPORATE LIMITS OF CITY**

**23-949 PERSONS NOT ALLOWED TO PURCHASE, POSSESS, SERVE,
DISPENSE, OR CONSUME BEER, WINE OR OTHER ALCOHOLIC LIQUOR**

23-950 RESTRICTION AGAINST TRANSFER OF LICENSE

[23-951] 23-950 DISTILLED SPIRITS FUELS

**23-952 CROSS-COUNTRY SKIING FACILITY -- LICENSING EVEN IF
OUTSIDE CORPORATE LIMITS OF CITY**

23-953 RACING FACILITIES -- LICENSING

23-954 THEME PARKS -- LICENSING

23-955 SPLIT OWNERSHIP FACILITY -- LICENSING

TITLE 23 ALCOHOLIC BEVERAGES

CHAPTER 9 RETAIL SALE OF LIQUOR BY THE DRINK

23-902. DEFINITIONS.

The following words and phrases used in this chapter shall be given the following interpretation:

- a. "Director" means the director of the department of law enforcement of the state of Idaho.
- b. "State liquor store" means a liquor store or distributor established under and pursuant to the laws of the state of Idaho for the package sale of liquor at retail.
- c. "License" means a license issued by the director to a qualified person, under which it shall be lawful for the licensee to sell and dispense liquor by the drink at retail, as provided by law.
- d. "Municipal license" means a license issued by a municipality of the state of Idaho under the provisions of law.
- e. "Licensee" means the person to whom a license is issued under the provisions of law.
- f. "Person" means every individual, partnership, corporation, organization, or association holding a retail liquor license, whether conducting the business singularly or collectively.
- g. "Liquor" means all kinds of liquor sold by and in a state liquor store of the state of Idaho.
- h. "Interdicted person" means a person to whom the sale of liquor is prohibited under law.
- i. "Rules and regulations" means [mean] rules and regulations promulgated by the director in accordance with the provisions of law.
- j. "Gaming" means any and all gambling or games of chance defined in chapters 38 and 49, title 18, Idaho Code, or any section or sections thereof, whether those games are licensed or unlicensed.
- k. "Premises" means the building and contiguous property owned, or leased or used under a government permit by a licensee as part of the business establishment in the business of sale of liquor by the drink at retail, which property is improved to include decks, docks, boardwalks, lawns, gardens, golf courses, ski resorts, courtyards, patios, poolside areas or similar improved appurtenances in which the sale of liquor by the drink at retail is authorized under the provisions of law.
- l. "Club" includes any of the following organizations where the sale of spirituous liquor for consumption on the premises is made to members and to bona fide guests of members only:
 - (1) A post, chapter, camp or other local unit composed solely of veterans and their duly recognized auxiliary, and which is a post, chapter, camp or other local unit composed solely of veterans which has been chartered by the Congress of the United States for patriotic, fraternal or benevolent purposes, and which has, as the owner, lessee or occupant, operated an establishment for that purpose in this state; or
 - (2) A chapter, aerie, parlor, lodge or other local unit of an American national fraternal organization, which has as the owner, lessee or occupant, operated an establishment for fraternal purposes in this state and actively operates in not less than thirty-six (36) states or has been in continuous existence for not less than twenty (20) years; and which has not less than fifty (50) bona fide members in each unit,

and which owns, maintains or operates club quarters, and is authorized and incorporated to operate as a nonprofit club under the laws of this state, and which has recognized tax exempt status under section 501(c)(8) or 501(c)(10) of the Internal Revenue Code, and has been continuously incorporated and operating for a period of not less than one (1) year. The club shall have had during that period of one (1) year, a bona fide membership with regular meetings conducted at least once each month, and the membership shall be and shall have been actively engaged in carrying out the objects of the club. The club membership shall consist of bona fide dues paying members, recorded by the secretary of the club, paying at least six dollars (\$6.00) per year in dues, payable monthly, quarterly or annually; and the members at the time of application for a club license shall be in good standing, having paid dues for at least one (1) full year.

TITLE 23 ALCOHOLIC BEVERAGES

CHAPTER 9 RETAIL SALE OF LIQUOR BY THE DRINK

23-928. SALE AWAY FROM LICENSED PREMISES PROHIBITED – GAMBLING PROHIBITED.

(1) It shall be unlawful for any licensee to sell, give away, dispense, vend, or deliver any liquor in any fashion or by means or device, except upon the licensed premises.

(2) It shall be unlawful for any licensee granted a license under the authority of title 23, Idaho Code, to permit, conduct, play, carry on, open or cause to be opened any gaming in or upon the licensed premises or in or upon any premises directly connected by a door, hallway, or other means of access from the licensed premises. Any licensee authorized under the authority of this title and who is also authorized by other Idaho law to conduct the lawful activities of lottery, bingo, raffles, and pari-mutuel betting on the licensed premises shall be exempt from the provisions of this subsection as long as the lawful activities are conducted in conformity with statute and rules promulgated pursuant thereto.

TITLE 44 LABOR

CHAPTER 13 CHILD LABOR LAW

44-1307. EMPLOYMENT OF MINORS IN IMMORAL SURROUNDINGS.

Any person, whether as parent, guardian, employer or otherwise, and any firm or corporation, who as employer or otherwise, shall send, direct, or cause to be sent or directed any minor, to any saloon, gambling house, house of prostitution or other immoral place; or who shall employ any minor to serve intoxicating liquors to customers, or who shall employ a minor in handling intoxicating liquor or packages containing such liquors in a brewery, bottling establishment or other place where such liquors are prepared for sale or offered for sale, shall, for each offense, be punished by a fine of not less than fifty dollars (\$50.00) or imprisonment for not less than two (2) months, or by both such fine and imprisonment.

TITLE 46 MILITIA AND MILITARY AFFAIRS

CHAPTER 2 OFFICERS AND ENLISTED MEN

46-209. DISOBEDIENCE OF ORDERS -- TRESPASS UPON MILITARY PROPERTY -- PROHIBITION AND ABATEMENT OF NUISANCES.

Any officer or enlisted person failing to appear upon any occasion of duty to which he shall be ordered by his proper commanding officer, without good and sufficient cause therefore [therefor], shall be subject to a trial by a court-martial and upon conviction, shall be sentenced as such court-martial may direct. The commanding officer may on any occasion of duty place in arrest during the continuance thereof any person who shall trespass upon the camp grounds, parade grounds, armory, or other place devoted to said duty or shall in any way or manner interrupt or molest the orderly discharge of duty by those under arms, or shall disturb or prevent the passage of troops going to or returning from any duty. He may prohibit and prevent the sale or use of beer and intoxicating liquors and all gambling within the limits of the post, camp grounds, place of encampment, parade, or drill ground under his command, or within such limits not exceeding one mile therefrom as he may prescribe. After orders prohibiting the same shall have been issued and posted, he may in his discretion abate as a common nuisance all such sales and he may place in arrest any person doing any of the foregoing things in violation of said orders within the limits named therein.

TITLE 52 NUISANCES

CHAPTER 1 NUISANCES IN GENERAL

52-106. MORAL NUISANCES -- BUILDING WHERE GAMBLING IS CARRIED ON.

Any building, place, or the ground itself, wherein or whereon gambling or any game of chance for money, checks, credit or other representatives of value is carried on or takes place, or gambling paraphernalia is kept, or any notice, sign or device advertising or indicating the existence or presence of such gambling or any game of chance is displayed or exposed to view, is declared a moral nuisance and shall be enjoined and abated as provided by law.

Idaho Statutes

TITLE 63 REVENUE AND TAXATION

CHAPTER 1 DEPARTMENT OF REVENUE AND TAXATION

CHAPTER 2 DEFINITIONS -- GENERAL PROVISIONS

CHAPTER 3 ASSESSMENT OF REAL AND PERSONAL PROPERTY

CHAPTER 4 APPRAISAL, ASSESSMENT AND TAXATION OF OPERATING
PROPERTY

CHAPTER 5 EQUALIZATION OF ASSESSMENTS

CHAPTER 6 EXEMPTIONS FROM TAXATION

CHAPTER 7 PROPERTY TAX RELIEF

CHAPTER 8 LEVY AND APPORTIONMENT OF TAXES

CHAPTER 9 PAYMENT AND COLLECTION OF PROPERTY TAXES

CHAPTER 10 COLLECTION OF DELINQUENCY ON REAL, PERSONAL AND
OPERATING PROPERTY

CHAPTER 11 SEIZURE AND SALE OF PERSONAL PROPERTY FOR TAXES

CHAPTER 12 SETTLEMENT OF REVENUE OFFICERS

CHAPTER 13 MISCELLANEOUS PROVISIONS OF TAX LAW

CHAPTER 14 ENFORCEMENT -- PENALTIES

CHAPTER 15 COLLECTION OF TAXES FROM PUBLIC WORKS
CONTRACTORS

CHAPTER 16 PREPAYMENT OF TAXES

CHAPTER 17 TAXATION OF FOREST LANDS AND FOREST PRODUCTS

CHAPTER 18 MONEYED CAPITAL IN COMPETITION WITH BANKS --
ASSESSMENT -- [REPEALED]

CHAPTER 19 EQUALIZATION OF ASSESSMENT OF PERSONAL PROPERTY
[REPEALED]

CHAPTER 20 SEIZURE AND SALE OF PERSONAL PROPERTY FOR TAXES
[REPEALED]

CHAPTER 21 SETTLEMENT OF REVENUE OFFICERS [REPEALED]

CHAPTER 22 MISCELLANEOUS PROVISIONS OF TAX LAW [REPEALED]

CHAPTER 23 LICENSE TAXES

CHAPTER 24 FUELS TAX

CHAPTER 25 CIGARETTE AND TOBACCO PRODUCTS TAXES

CHAPTER 26 RESORT COUNTY LOCAL OPTION SALES OR USE TAX

CHAPTER 27 LICENSE TAX ON ELECTRICITY

CHAPTER 28 TAXATION OF PROFITS OF MINES

CHAPTER 29 PUNCHBOARDS, CHANCE SPINDLES, AND CHANCE PRIZE GAMES TAX -- [UNCONSTITUTIONAL]

CHAPTER 30 INCOME TAX

CHAPTER 31 ANTICIPATION OF REVENUE BY TAXING DISTRICTS

CHAPTER 32 ANTICIPATION OF REVENUE BY STATE

CHAPTER 33 ANTICIPATION OF REVENUE BY COUNTIES -- [REPEALED]

CHAPTER 34 COLLECTION OF TAXES AND LICENSE FEES

CHAPTER 35 COOPERATIVE ELECTRICAL ASSOCIATIONS -- TAXING GROSS EARNINGS

CHAPTER 36 SALES TAX

CHAPTER 37 INTERSTATE COMPACT

CHAPTER 38 BOARD OF TAX APPEALS

CHAPTER 39 TAX ON NEWLY CONSTRUCTED AND OCCUPIED RESIDENTIAL AND COMMERCIAL STRUCTURES [REPEALED]

CHAPTER 40 TAXPAYERS' BILL OF RIGHTS

CHAPTER 41 SPECIAL DISTRICT DISSOLUTION ACT

CHAPTER 42 ILLEGAL DRUG STAMP TAX ACT

TITLE 63 REVENUE AND TAXATION

CHAPTER 30 INCOME TAX

63-3026A. COMPUTING IDAHO TAXABLE INCOME OF PART-YEAR OR NONRESIDENT INDIVIDUALS, TRUSTS AND ESTATES.

(1) For nonresident individuals, trusts, or estates the term "Idaho taxable income" includes only those components of Idaho taxable income as computed for a resident which are derived from or related to sources within Idaho. This is to be computed without the deductions for either the standard deduction or itemized deductions or personal exemptions except as provided in subsection (4) of this section.

(2) For part-year resident individuals, trusts or estates the term "Idaho taxable income" includes the total of (a) Idaho taxable income as computed for a resident for the portion of the tax period during which a taxpayer is domiciled in or is residing in Idaho, plus (b) those components of Idaho taxable income which are derived from or related to sources within Idaho for that portion of the tax period during which a taxpayer is not domiciled in and is not residing in Idaho. This is to be computed without the deductions for either the standard deduction or itemized deductions or personal exemptions except as provided in subsection (4) of this section.

(3) For the purposes of subsections (1) and (2) of this section

(a) Income shall be considered derived from or relating to sources within Idaho when such income is attributable to or resulting from

(i) Any business, trade, profession or occupation conducted or carried on in this state, including the distributive share of partnership income and deductions, and the pro rata share of S corporation income and deductions;

(ii) The ownership or disposition of any interest in real or tangible personal property located in this state;

(iii) The ownership or disposition of any interest in intangible personal property only to the extent that such property is employed in a business, trade, profession or occupation conducted or carried on in this state. Provided however, that interest income from an installment sale of real or tangible personal property shall constitute income from sources within this state to the extent that the property sold was located within this state. Provided further, that interest income received by a partner or shareholder of a partnership or S corporation from such partnership or S corporation shall constitute income from sources within this state to the extent that the partnership or S corporation is transacting business within this state;

(iv) A resident estate or trust;

(v) A nonresident estate or trust to the extent the income and deductions of the nonresident estate or trust were derived from or related to sources within this state;

(vi) The conduct of pari-mutuel wagering, charitable gaming or any other form of gambling taking place within this state, except as expressly limited in section 67-7439, Idaho Code.

(b) Notwithstanding the provisions of subsection (3)(a) of this section, transactions and investments made, placed or directed by Idaho resident registered broker-dealers and investment advisers or institutions exempt from registration under the Idaho securities act in securities listed with or through the New York Stock Exchange, the American Stock Exchange or any other stock exchange registered with the United States securities and exchange commission and approved by the director of the department of finance which generate dividends, interest, capital gains or similar profits or returns for nonresidents not otherwise subject to Idaho income taxation shall not result in the intangible property being deemed to have a situs outside the domicile of the owner.

(c) Compensation paid by the United States for active service in the armed forces of the United States, performed by an individual not domiciled in this state, shall not constitute income derived from or related to sources within this state.

(d) The income of nonresident or part-year resident individuals, trusts or estates which is derived from or related to sources both within and without this state shall be attributable to this state in the manner prescribed in the rules of the state tax commission.

(4) In computing the Idaho taxable income of a part-year or nonresident individual, trust or estate, the standard deduction or itemized deductions, as defined in section 63-3022(k), Idaho Code, if applicable, and the exemptions, as defined in section 151 of the Internal Revenue Code or any allowance in lieu of such deduction, shall be allowed in the proportion that paragraph (a) of this subsection bears to paragraph (b) of this subsection

(a) The Idaho taxable income of the taxpayer modified as follows

- (i) No allowance shall be made for either the standard deduction or itemized deductions;
- (ii) No deduction shall be made for personal exemptions or any allowance in lieu of such deduction.

(b) The Idaho taxable income as would be calculated for a resident of Idaho modified as follows

- (i) No allowance shall be made for either a standard deduction or itemized deductions;
- (ii) No deduction shall be made for personal exemptions or any allowance in lieu of such deduction;
- (iii) Compensation for active military service in the armed forces shall not be deducted;
- (iv) Income earned within the original exterior boundaries of any federally created Indian reservation by an enrolled Indian in a federally recognized Indian tribe on a federally recognized Indian reservation shall be added if not otherwise included.

(5) An adjustment may be made to eliminate distortions in the amount of net income attributable to a taxpayer's activities within the state of Idaho. Such deductions shall be limited to circumstances involving itemized deductions as referred to in subsection (4) of this section and which reflect

- (a) A failure to reflect the net income or deduction after reimbursements have been received; or
- (b) A failure to reflect the net amount of mortgage interest income or expense from activities within Idaho.

(6) For the purposes of subsections (1) and (2) of this section, deductions and adjustments allowed in computing the Idaho taxable income of nonresident and part-year resident individuals, trusts and estates shall be prescribed in the rules of the state tax commission. Such rules shall be based upon

- (a) Whether or not the deduction or adjustment is related to the

production of income reportable to Idaho;

(b) Whether or not the deduction or adjustment is related to income received, expenses paid, or events of tax consequence which occurred during a portion of a taxable year that the taxpayer was domiciled in or residing in Idaho; or

(c) Any other appropriate basis for making the adjustment. An "appropriate basis" is one which the state tax commission finds is needed to insure that the amount of Idaho taxable income is fairly and reasonably related to a taxpayer's activities in this state.

TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS

CHAPTER 4 LEGISLATURE

67-429A. STATE-TRIBAL GAMING COMPACTS.

(1) The governor or his designee may represent the state of Idaho in any gaming negotiations the state is requested to participate in pursuant to 25 U.S.C. section 2701 et seq. The director of legislative services or his designee may attend all negotiations pursuant to this section as an observer and shall brief the membership of the legislative council on the status of the negotiations.

(2) The state may enter into those gaming compacts negotiated with Indian tribes pursuant to this section provided:

(a) The compact only authorizes an Indian tribe to conduct those forms of gaming authorized by Idaho law;

(b) The compact does not obligate the state of Idaho to appropriate state funds; and

(c) The governor serves a copy of the compact on each member of the legislative council at least twenty-one (21) calendar days before the compact is signed.

(3) Any proposed gaming compact not complying with subsection (2) of this section shall be null and void unless ratified by both houses of the legislature by adoption of a concurrent resolution.

(4) No power, privilege or other authority shall be exercised under the provisions of this section where otherwise prohibited by the constitution or laws of the state of Idaho or the United States.

(5) The provisions of this section shall not be construed as a waiver of any defenses or immunities to which the state of Idaho is entitled under either the constitution or the laws of the state of Idaho or the United States.

TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS

CHAPTER 29 DEPARTMENT OF LAW ENFORCEMENT

67-2911. CRIMINAL IDENTIFICATION, RECORDS AND STATISTICS.

(1) Definitions

as used in this section and section 67-2912, Idaho Code:

(a) "Bureau" means the criminal identification bureau in the department of law enforcement of the state of Idaho.

(b) "Law enforcement agency" means a governmental unit of one or more

persons employed full time by the state or a political subdivision of the state for the purpose of preventing and detecting crime and enforcing state laws or local ordinances, employees of which unit are authorized to make arrests for crimes while acting within the scope of their authority.

(c) "Offense" means an act which is a felony or a misdemeanor.

(2) The bureau shall have the power and it shall be their duty to:

(a) Obtain and file fingerprints, descriptions, photographs and any other available identifying data on persons who have been arrested, taken into custody or served a criminal summons, in this state:

1. for an offense which is a felony;
2. for an offense which is a misdemeanor involving burglary tools, commercial gambling, dealing in gambling devices, contributing to the delinquency of a child, dealing in stolen property, controlled substances, firearms, dangerous weapons, explosives, pandering, prostitution, sex offenses where children are victims, or worthless checks;
3. for an offense charged as disorderly conduct but which relates to an act connected with one or more of the offenses under subdivision 2;
4. as a fugitive from justice;
5. for any other offense designated by the director of the department of law enforcement.

(b) Accept for filing fingerprints and other identifying data, taken at the discretion of the law enforcement agency involved, on persons arrested, taken into custody or served a criminal summons for offenses other than those listed in paragraph (a).

(c) Obtain and file fingerprints and other available identifying data on unidentified human corpses found in this state.

(d) Obtain and file information relating to identifiable stolen or lost property.

(e) Obtain and file a copy or detailed description of each arrest warrant issued in this state in which the law enforcement agency desires the return of the person described in said warrant but which is not served because the whereabouts of the person named on the warrant is unknown or because that person has left the state. All available identifying data shall be obtained with the copy of the warrant, including any information indicating that the person named on the warrant may be armed, dangerous or possessed of suicidal tendencies.

(f) Collect information concerning the number and nature of all offenses designated by the director of the department of law enforcement, including, but not limited to, Part I and Part II offenses as defined by the federal bureau of investigation under its system of uniform crime reports for the United States which are known to have been committed in this state, the legal action taken in connection with such offenses from the inception of the complaint to the final discharge of the defendant and such other information as may be useful in the study of crime and the administration of justice. The director of the department of law enforcement may determine any other information to be obtained regarding crime statistics. However, the information shall include such data as may be requested by the federal bureau of investigation under its system of uniform crime reports for the United States.

(g) Furnish all reporting officials with forms and instructions which specify in detail the nature of the information required under paragraphs (a) to (f), inclusive, the time it is to be forwarded, the

method of classifying and such other matters as shall facilitate collection and compilation.

(h) Cooperate with and assist all law enforcement agencies in the state in the establishment of a state system of criminal identification and in obtaining fingerprints and other identifying data on all persons described in paragraphs (a), (b) and (c).

(i) Offer assistance and, when practicable, instructions to all local law enforcement agencies in establishing efficient local bureaus of identification and records systems.

(j) Compare the fingerprints and descriptions that are received from law enforcement agencies with the fingerprints and the descriptions already on file and, if the person arrested or taken into custody is a fugitive from justice or has a criminal record, immediately notify the law enforcement agencies concerned and supply copies of the criminal records to these agencies.

(k) Make available all statistical information obtained to the governor and the legislature.

(l) Prepare and publish reports and releases at least once a year and no later than July 1, containing the statistical information gathered under this section and presenting an accurate picture of crime in this state and of the operation of the agencies of criminal justice.

(m) Make available upon request, to all local and state law enforcement agencies in this state, to all federal law enforcement and criminal identification agencies, and to state law enforcement and criminal identification agencies in other states, any information in the files of the bureau which aid these agencies in the performance of their official duties. For this purpose the bureau shall operate on a twenty-four (24) hour a day basis, seven (7) days a week. Such information may also be made available to any other agency of this state or political subdivision thereof, and to any other federal agency as authorized, and upon assurance by the agency concerned that the information is to be used for official purposes only.

(n) Cooperate with other agencies of this state, the criminal justice agencies of other states, and the uniform crime reports and the national crime information center systems of the federal bureau of investigation in developing and conducting an interstate, national and international system of criminal identification, records and statistics.

(o) Permit any individual upon completion of satisfactory fingerprint identification to review all criminal history record information pertaining to that individual contained within the files of the criminal identification bureau.

(3) The department of law enforcement may establish, by rule, and collect fees for processing a request for fingerprint identification and/or record review that is for other than law enforcement purposes. The department may also collect and account for fees charged by the federal bureau of investigation for processing fingerprints forwarded to the federal bureau of investigation by the department.

Idaho Statutes

TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS

CHAPTER 74 IDAHO STATE LOTTERY

67-7401 PURPOSE

67-7402 IDAHO LOTTERY AGENCY CREATED

67-7403 INITIATION AND OPERATION OF THE LOTTERY

67-7404 DEFINITIONS

67-7405 COMMISSION -- APPOINTMENT -- CHAIRMAN

67-7406 QUORUM -- MEETINGS -- MINUTES -- COMPENSATION

67-7407 DIRECTOR

67-7408 POWERS AND DUTIES OF THE COMMISSION

67-7409 POWERS AND DUTIES OF THE DIRECTOR

67-7410 DIRECTOR OF LOTTERY SECURITY

67-7411 CONTRACTING WITH LOTTERY GAME RETAILERS

67-7412 SELECTION OF LOTTERY GAME RETAILERS

67-7413 TERMINATION OF THE LOTTERY GAME RETAILER

67-7414 COMPENSATION FOR LOTTERY GAME RETAILERS

67-7415 SALES TO PERSONS UNDER THE AGE OF EIGHTEEN

67-7416 DISPLAY OF CERTIFICATE OF AUTHORITY

67-7417 LOTTERY GAME RETAILER BONDING

67-7418 LOTTERY GAME RETAILER ACCOUNTING

67-7419 LOTTERY GAME RETAILER PAYMENTS

67-7420 CONTRACTS FOR MAJOR PROCUREMENTS

67-7421 LOTTERY VENDOR DISCLOSURES FOR MAJOR PROCUREMENTS

67-7422 SEPARATION OF VENDORS AND RETAILERS

67-7423 ENFORCEABILITY OF CONTRACTS

67-7424 INFORMATION UNDER OATH

67-7425 MISSTATEMENTS OR OMISSIONS

67-7426 COMPLIANCE WITH APPLICABLE LAWS

67-7427 VENDOR PERFORMANCE BONDS

67-7428 STATE LOTTERY ACCOUNT

67-7429 PROHIBITION ON USE OF STATE FUNDS

67-7430 TEMPORARY LINE OF CREDIT FOR START-UP COSTS

67-7431 CASH RECEIPTS

67-7432 CASH DISBURSEMENTS

67-7433 PRIZE EXPENSE

67-7434 LOTTERY DIVIDENDS

67-7435 REIMBURSEMENTS FOR GOVERNMENT SERVICES

67-7436 AUDITS

67-7437 PRIZES

67-7438 PRIZE CLAIMING PERIOD

67-7439 TAXES

67-7440 RESTRICTED PLAYERS

67-7441 RECORDS

67-7442 OPEN PUBLIC MEETINGS OF THE COMMISSION

67-7443 CONFLICT OF INTEREST

67-7444 LIMITATION ON ACTIONS

67-7445 CONDITIONS OF PURCHASE

67-7446 RESTRICTIONS

67-7447 LAWFUL ACTIVITY

67-7448 PROHIBITED ACTS -- PENALTIES

67-7449 CAP ON ADMINISTRATIVE COSTS

67-7450 AUDIT OF FUNDS -- REPORTS

67-7451 LOTTERY EXEMPT FROM STATE PURCHASING LAWS

67-7452 SEVERABILITY

63-3035A STATE INCOME TAX WITHHOLDING TAX ON LOTTERY WINNINGS

TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS
CHAPTER 74 IDAHO STATE LOTTERY

67-7409. POWERS AND DUTIES OF THE DIRECTOR.

The director shall be responsible for the daily operations of the lottery, and shall have the following duties, powers and responsibilities in addition to others herein granted:

- (1) The director shall:
 - (a) Operate and administer the lottery in accordance with the provisions of this act and the policies, rules and regulations of the lottery;
 - (b) Appoint deputy directors, sales personnel and security staff, who shall be exempt from the provisions of chapter 53, title 67, Idaho Code, as may be required to carry out the functions and duties of his office; and
 - (c) Hire professional, technical and other employees as may be necessary to perform the duties of his office subject to the provisions of chapter 53, title 67, Idaho Code.
- (2) The director shall:
 - (a) Confer regularly with the commission on the operation and administration of the lottery;
 - (b) Make available for inspection by the commission, on request, all books, records, files, and other information and documents of the lottery; and
 - (c) Advise the commission and make such recommendations as the director considers necessary and advisable to improve the operation and administration of the lottery.
- (3) The director may enter into contracts for marketing, advertising, promotion, research and studies for the lottery and for products and services for effectuating the purposes of this chapter, however, contracts for major procurements must be approved by the commission. The director may not enter into contracts for the administration of the lottery.
- (4) The director shall:
 - (a) Submit quarterly financial statements to the commission, the governor, the state treasurer, and the legislature. Such financial statements shall be prepared in accordance with generally accepted

accounting principles and shall include a balance sheet, a statement of operations, a statement of changes in financial position, and related footnotes. Such financial statements are to be provided within forty-five (45) days of the last day of each quarter;

(b) Submit annual financial statements to the commission, the governor, the state treasurer, and each member of the legislature. Such financial statements shall be prepared in accordance with generally accepted accounting principles and shall include a balance sheet, a statement of operations, a statement of changes in financial position, and related footnotes. Such financial statements shall have been examined by the state controller or a firm of independent certified public accountants in accordance with generally accepted auditing standards and shall be provided within ninety (90) days of the last day of the lottery's fiscal year;

(c) Report to the governor and the legislature any matters which require immediate changes in the laws of this state in order to prevent abuses and evasions of this act or the rules and regulations of the lottery or to rectify undesirable conditions in connection with administration or operation of the lottery;

(d) Carry on a continuous study and investigation of the lottery to:

(i) Identify any defects in the provisions of this chapter or in the rules and regulations of the commission leading to an abuse in the administration or operation of the lottery or an evasion of this act or the rules and regulations of the lottery;

(ii) Make recommendations for changes in this chapter or the rules and regulations of the lottery to prevent abuses or evasions or to improve the efficiency of the lottery;

(iii) Ensure that the provisions of this chapter and the rules and regulations of the lottery are administered and formulated to serve the purposes of this chapter;

(iv) Prevent the use of the lottery, the provisions of this chapter, or the rules and regulations of the lottery from fostering professional gambling or crime;

(e) Make a continuous study and investigation of:

(i) The operation and administration of similar laws and lotteries in other states and countries;

(ii) The available information on the subject of lotteries and related subjects;

(iii) Any federal laws which may affect the operation of the lottery; and

(iv) The reaction of citizens of this state to existing and potential features of the lottery with a view to recommending or effecting changes that will tend to serve the purposes of this chapter.

(5) The director shall provide for secure lottery facilities and lottery systems, including data processing facilities and systems.

(6) The director shall be responsible for monitoring class III gaming on Indian reservations as may be required by compacts entered into by the state in accordance with state statutory law and pursuant to the Indian Gaming Regulatory Act, 25 U.S.C. section 2701 et seq. and 18 U.S.C. sections 1166-1168.

(7) The director shall perform all other acts necessary to carry out the purposes and provisions of this chapter.

67-7412. SELECTION OF LOTTERY GAME RETAILERS.

The director, pursuant to rule, shall select as lottery game retailers such persons as are deemed best to serve the public convenience and to promote the sale of tickets or shares. No natural person under the age of eighteen (18) shall be a lottery game retailer. In the selection of a lottery game retailer, the director shall consider factors such as financial responsibility, accessibility of the place of business or activity to the public, security of the premises, integrity, reputation, the sufficiency of existing lottery game retailers to serve the public convenience and the projected volume of sales for the lottery game involved.

Prior to the execution of any contract with a lottery game retailer, the director may require a prospective lottery game retailer to disclose to the lottery the lottery game retailer's name and address and the names and addresses of the following:

- (1) If the prospective lottery game retailer is a corporation, the officers, directors, and each stockholder in such corporation; except that, in the case of stockholders of publicly held equity securities of a publicly traded corporation, only the names and addresses of those known to the corporation to own five percent (5%) or more of such securities need be disclosed;
- (2) If the prospective lottery game retailer is a trust, the trustee and all persons entitled to receive income or benefit from the trust;
- (3) If the prospective lottery game retailer is an association, the members, officers, and directors;
- (4) If the prospective lottery game retailer is a subsidiary, the officers, directors and each stockholder of the parent corporation thereof; except that, in the case of stockholders of a publicly traded corporation, only the names and addresses of those known to the corporation to own five percent (5%) or more of such securities need be disclosed;
- (5) If the prospective lottery game retailer is a partnership or joint venture, all of the general partners, limited partners, or joint venturers;
- (6) If the parent company, general partner, limited partner, or joint venturer of any prospective lottery game retailer is itself a corporation, trust, association, subsidiary, partnership, or joint venture, then all of the information required herein shall be disclosed for such other entity as if it were itself a prospective lottery game retailer to the end that full disclosure of ultimate ownership be achieved;
- (7) If any member of the immediate family of any prospective lottery game retailer is involved in the lottery game retailer's business in any capacity, then all of the information required herein shall be disclosed for such immediate family member as if such immediate family member were a prospective lottery game retailer;
- (8) The details of any felony conviction of a criminal offense, state or federal, of the retailer or any person whose name and address are required by the disclosure requirements of this section; and
- (9) The details of any disciplinary action of a judicial nature taken by any state against the retailer or any person whose name and address are required by this section regarding any matter related to the selling, leasing, offering for sale or lease, buying, or servicing of gaming materials or equipment.

No person shall be a lottery game retailer who is engaged exclusively in the business of selling lottery tickets or shares. The director may contract with lottery game retailers on a permanent, seasonal or temporary basis. The lottery may require payment by each lottery game retailer to the

lottery of an initial fee and an annual fee as a condition for a contract to be a lottery game retailer. The authority to act as a lottery game retailer shall not be assignable or transferable. A lottery game retailer shall report immediately to the lottery any changes in the information required in this section.

TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS
CHAPTER 74 IDAHO STATE LOTTERY

67-7421. LOTTERY VENDOR DISCLOSURES FOR MAJOR PROCUREMENTS.

This section is provided to allow the commission to evaluate the competence, integrity, background, character and the nature of the true ownership and control of lottery vendors. The commission may require any person, as a part of a major procurement, to disclose at the time of submitting such bid, proposal or offer to the commission the following information:

- (1) If the vendor is a partnership or joint venture, the names and addresses of all of the general and limited partners or joint venturers; if such general and limited partners or joint venturers are themselves a partnership, joint venture, trust, association, corporation, subsidiary, or intermediary corporation, the same information required by this section shall be supplied for such entities also;
- (2) If the vendor is a trust, the names and addresses of the trustee and all persons entitled to receive income or benefit of the trust;
- (3) If the vendor is an association, the names and addresses of the members, officers and directors;
- (4) If the vendor is a corporation, the names and addresses of the officers, directors and each owner or holder, directly or indirectly, of any equity security or other evidence of ownership of any interest in such corporation; except that, in the case of owners or holders of publicly held securities of an intermediary company, holding company, or parent company that is a publicly traded corporation, only the names and addresses of those owning or holding five percent (5%) or more of such publicly held securities need be disclosed;
- (5) If the vendor intends to or does subcontract to another person or entity any integral or substantial portion of the work to be performed in supplying such materials, equipment or services, then the vendor shall supply the information required by subparagraphs in this section for all such persons or entities;
- (6) If the vendor is a corporation, the names of all the states in which the vendor is incorporated to do business, and the nature of that business;
- (7) The names of other jurisdictions in which the vendor has contracts to supply gaming materials, equipment or services and the types of gaming materials, equipment or services involved therewith;
- (8) The details of any felony conviction of a criminal offense, state or federal, of the vendor or any person whose name and address are required by the disclosure requirements of this section;
- (9) The details of any disciplinary action of a judicial nature taken by any state against the vendor or any person whose name and address are required by this section regarding any matter related to the selling, leasing, offering for sale or lease, buying, or servicing of gaming materials or equipment;
- (10) Audited financial statements for the most recent five (5) years and a statement of the gross receipts realized in the preceding year from the

sale, lease or distribution of gaming materials, equipment or services. This information shall be subject to disclosure according to chapter 3, title 9, Idaho Code;

(11) The name and address of any source of game materials, equipment or services for the vendor; and

(12) Such other information, accompanied by such documents, as the commission, by rule, regulation or contract procurement documents, may require as being necessary or appropriate in the public interest to accomplish the purposes of this section.

A major procurement contractor shall report immediately any changes in the information required in this section.

TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS
CHAPTER 74 IDAHO STATE LOTTERY

67-7432. CASH DISBURSEMENTS.

The director is authorized to make the following disbursements from the state lottery account

(1) Payment of prizes directly to the holder of valid winning tickets or shares;

(2) Purchase of annuities or investments to be utilized to pay future installments of winning tickets or shares;

(3) Refunds, if any, due to lottery retailers or players;

(4) Expenses of the lottery;

(5) Payments to an Indian tribe pursuant to a state-tribal gaming compact negotiated pursuant to section 67-429A, Idaho Code;

(6) The payment of the lottery's obligations, including the funds advanced under the temporary line of credit, as provided for under section 67-7430, Idaho Code, and the purchase of property, buildings and equipment; and

(7) The payment of dividends, as provided for under section 67-7434, Idaho Code.

Idaho Statutes

TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS

CHAPTER 77 BINGO AND RAFFLES

67-7701 PURPOSE AND POLICY

67-7702 DEFINITIONS

67-7703 BINGO ADVISORY BOARD ESTABLISHED

67-7704 BINGO ADVISORY BOARD -- MEMBERS -- APPOINTMENT -- QUALIFICATIONS

67-7705 QUORUM -- MEETINGS -- MINUTES -- COMPENSATION

67-7706 BINGO ADVISORY BOARD -- POWERS -- DUTIES

67-7707 BINGO BY CHARITABLE OR NONPROFIT ORGANIZATIONS

67-7708 LIMIT ON SESSIONS AND BINGO PRIZES

67-7709 ACCOUNTING AND USE OF BINGO PROCEEDS

67-7710 RAFFLES

67-7711 LICENSING PROCEDURE

67-7712 LICENSE FEES -- SUSPENSION OR REVOCATION

67-7713 EXEMPTION FROM LICENSURE REQUIREMENTS

67-7714 RULES AND FORMS

67-7715 VENDORS -- LICENSING -- FEES

TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS
CHAPTER 77 BINGO AND RAFFLES

67-7707. BINGO BY CHARITABLE OR NONPROFIT ORGANIZATIONS.

(1) It is lawful

for a charitable or nonprofit organization to conduct bingo sessions or games in accordance with the provisions of this chapter and the rules of the state lottery commission. Any charitable or nonprofit organization, any member of a charitable or nonprofit organization, or any person that conducts a bingo session or game in violation of any provision of this chapter or the rules of the state lottery commission may be assessed a civil penalty not in excess of ten thousand dollars (\$10,000).

Additionally, any person knowingly conducting a bingo session or game in violation of the provisions of this chapter or the rules of the state lottery commission may be charged under the gambling laws contained in chapter 38, title 18, Idaho Code. Violations will be prosecuted by the

county prosecuting attorney.

(2) No person under the age of eighteen (18) may play bingo for a cash prize or in games where the prize exceeds twenty-five dollars (\$25.00) in value for merchandise. No person under the age of eighteen (18) may play bingo in any game operated by a licensed charitable or nonprofit organization.

TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS
CHAPTER 77 BINGO AND RAFFLES

67-7710. RAFFLES.

(1) It is lawful for any charitable organization to conduct raffles in accordance with the provisions of this chapter. Any charitable or nonprofit organization who conducts a raffle in violation of any provision of this chapter may be assessed a civil penalty not in excess of ten thousand dollars (\$10,000). Additionally, any person knowingly conducting a raffle in violation of any provision of this chapter may be charged under the gambling laws of the state contained in chapter 38, title 18, Idaho Code. It shall not constitute a violation of state law to advertise a charitable raffle conducted pursuant to this section. It is lawful to participate in a charitable raffle conducted pursuant to this chapter. A charitable raffle conducted lawfully pursuant to this chapter is not gambling for purposes of chapter 38, title 18, Idaho Code.

(2) Raffles shall be limited to twelve (12) per charitable organization per year.

(3) The maximum cash prize that may be offered or paid for any one (1) raffle is one thousand dollars (\$1,000) and if merchandise is used as a prize and it is not redeemable for cash, there shall be no limit on the maximum amount of value for the merchandise.

(4) As used in this subsection, "net proceeds of a charitable raffle" means the gross receipts less the cost of prizes awarded. "Net proceeds of a duck race" shall mean gross receipts, less the cost of prizes awarded and the rental cost of the ducks used in the race. No less than ninety percent (90%) of the net proceeds of a raffle shall be used by the charitable organization for charitable, religious, educational, civic or other nonprofit purposes.

(5) Any licensed charitable or nonprofit organization conducting raffles pursuant to this chapter shall prepare a statement at the close of its license year and shall file such statement with the state lottery. The statement shall be prepared on a form prescribed by the lottery commission and shall include, at a minimum, the following information:

- (a) The number of raffles conducted or sponsored by the charitable or nonprofit organization;
- (b) The location and date at which each raffle was conducted;
- (c) The gross revenues of each raffle;
- (d) The fair market value of any prize given at each raffle;
- (e) The amount paid in prizes at each raffle;
- (f) The amount paid to the charitable organization;
- (g) An accounting of all gross revenues and the disbursements required by statute and rule of the state lottery commission.

(6) Every charitable or nonprofit organization whose annual gross revenues exceed one hundred fifty thousand dollars (\$150,000) from the operation of raffle events shall provide the state lottery with a copy of an annual report of the raffle events. The audit shall be performed by an

independent public accountant and submitted within ninety (90) days after the end of the license year.

TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS
CHAPTER 77 BINGO AND RAFFLES

67-7712. LICENSE FEES -- SUSPENSION OR REVOCATION.

(1) Each organization

that applies to the state lottery for a license pursuant to this chapter shall pay annually to the state lottery a nonrefundable license fee which shall be due upon submission of the application. License fees shall be based on the organization's gross revenues from bingo or raffle operations as required to be reported by statute or rule of the commission.

Organizations with gross revenues of twenty-five thousand dollars (\$25,000) or less shall pay a fee of one hundred dollars (\$100). Organizations with gross revenues of twenty-five thousand dollars (\$25,000) to seventy-five thousand dollars (\$75,000) shall pay a fee of two hundred dollars (\$200). Organizations with gross revenues exceeding seventy-five thousand dollars (\$75,000) shall pay a fee of three hundred dollars (\$300). New organizations with no history of gross revenues shall pay a fee of one hundred dollars (\$100), and the gross revenues indicated in the organization's first annual report shall determine the license renewal fee.

(2) Any license issued pursuant to this chapter shall be suspended or revoked by the state lottery if it is found that the licensee or any person connected with the licensee has violated any provision of this chapter or any rule of the lottery commission or ordinance of a county adopted pursuant to this chapter or:

- (a) Has continued to operate bingo sessions or games after losing its tax exempt or nonprofit status or ceases to exercise independent control over its activities or budget as required under the provisions of this chapter;
- (b) Has violated or has failed or refused to comply with the provisions of this chapter, or has violated the provisions of a rule of the lottery commission or has allowed such a violation to occur upon premises over which the licensee has substantial control;
- (c) Has knowingly caused, aided or abetted, or conspired with another to cause, any person to fail or refuse to comply with the provisions, requirements, conditions, limitation or duties imposed in this chapter, or to fail or refuse to comply with a rule adopted by the state lottery commission;
- (d) Has obtained a license or permit by fraud, misrepresentation or concealment, or through inadvertence or mistake;
- (e) Has been convicted, forfeited bond, or has been granted a withheld judgment, upon a charge involving forgery, theft, willful failure to make required payments or reports to a governmental agency at any level, or filing false reports to a governmental agency, or any similar offense or offenses, or of bribing or otherwise unlawfully influencing a public official or employee of any state or the United States, or of any crime, whether a felony or misdemeanor, involving gambling activity, physical injury to individuals or moral turpitude;
- (f) Denies the state lottery access to any place where a licensed game is conducted, denies access to any law enforcement officer, or fails promptly to produce for inspection or audit any records or items as required by law;
- (g) Fails to have the license available for verification where the

licensed game is conducted;

(h) Misrepresents or fails to disclose to the state lottery or any investigating law enforcement officer any material fact;

(i) Fails to demonstrate to the state lottery by clear and convincing evidence, qualifications for the license according to state law and the rules of the state lottery establishing such qualifications;

(j) Is subject to current prosecution or pending charges, or to a conviction regardless of whether it has been appealed, for any offense described in paragraph (e) of this subsection. At the request of an applicant for an original license, the state lottery may defer decision upon the application during the pendency of the prosecution or appeal;

(k) Has pursued or is pursuing economic gain in a manner or context which violates criminal or civil public policy of this state and creates a reasonable belief that the participation of the person in gaming operations by charitable or nonprofit organizations would be harmful to the proper operation of a lawful bingo or raffle.

(3) The state lottery may, upon its own motion or upon a written verified complaint of any other person, investigate the operation of any gaming purportedly authorized in this chapter. If the state lottery has reasonable cause to believe that any gaming as described in this chapter violates any of the provisions of this chapter or rules promulgated pursuant to this chapter, it may, in its discretion revoke, cancel, rescind or suspend any license for a period not to exceed one (1) year, or it may refuse to grant a renewal of the license or it may take other action as may be appropriate under this act and any rules promulgated pursuant to this act. If the state lottery shall refuse to grant a license or refuse to grant a renewal of a license or revoke, cancel, rescind or suspend a license, it shall give the applicant or licensee fifteen (15) calendar days' written notice of its intended action stating generally the basis for its action. Within the fifteen (15) calendar day notice period, the applicant or licensee shall indicate its acceptance of the decision of the state lottery or shall request a hearing to be held in the same manner as hearings in contested cases pursuant to chapter 52, title 67, Idaho Code. The hearing shall be conducted within twenty-one (21) days of the request. The applicant or licensee may appeal the decision of the state lottery after the hearing within the same time and manner as provided for judicial review of actions pursuant to chapter 52, title 67, Idaho Code. Failure to make the request for a hearing as provided herein, shall render the decision of the state lottery final and not subject to further appeal.

TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS
CHAPTER 77 BINGO AND RAFFLES

67-7715. VENDORS -- LICENSING -- FEES.

(1) No person or entity shall manufacture, sell, distribute, furnish or supply to any person or entity any gaming device, equipment or material, in this state or for use in this state, without first obtaining a vendor's license from the state lottery commission. Vendor licenses shall not be issued by the state lottery except respecting devices, equipment or material designed and permitted to be used in connection with activities authorized under this chapter. Provided however, that this licensing requirement shall apply only insofar as the state lottery commission has adopted rules implementing it as to particular categories of gaming devices and related material and equipment.

(2) Any person or entity that manufactures, sells, distributes, furnishes or supplies any gaming device, equipment or material, in this state or for use in this state shall make application for a vendor license to the state lottery. The state lottery shall review the license application and shall approve or deny the issuing of a license within fifteen (15) calendar days of receipt of the license application. The state lottery may deny the application if it determines that the applicant has not met the requirements imposed in this act and rules promulgated pursuant to this act. Whenever an application is denied, it shall be returned to the applicant by the state lottery with specific reasons for the denial. When the license application is approved by the state lottery, the state lottery shall issue a license to the applicant.

(3) Each application and renewal application shall contain the following information:

(a) The name, address, date of birth, driver's license number and social security number of the applicant and if the applicant is a corporation, proprietorship, association, partnership or other similar legal entity, the name, home address, date of birth, driver's license number and social security number of each of the officers of the corporation and their spouses, as well as the name and address of the directors and their spouses, or other persons similarly situated.

(b) The locations or persons with which the applicant will provide any gaming device, equipment or material in this state or for use in this state.

(4) Any licensee under this section shall submit an annual revenue report to the Idaho lottery commission within thirty (30) days of the end of the licensed year on the prescribed forms provided by the Idaho lottery commission.

(5) Each applicant shall pay annually to the state lottery a nonrefundable license fee of two hundred dollars (\$200) which shall be due upon submission of the application.

(6) Any license issued pursuant to this chapter shall be suspended or revoked by the state lottery if it is found that the licensee or any person connected with the licensee has violated any provision of this chapter, particularly those in section 67-7712, Idaho Code, or any rule of the lottery commission.

CONSTITUTION OF THE STATE OF IDAHO

APPROVED JULY 3, 1890

ARTICLE III

LEGISLATIVE DEPARTMENT

SECTION 20. GAMBLING PROHIBITED.

(1) Gambling is contrary to public policy and is strictly prohibited except for the following:

a. A state lottery which is authorized by the state if conducted in conformity with enabling legislation; and

b. Pari-mutuel betting if conducted in conformity with enabling legislation; and

c. Bingo and raffle games that are operated by qualified charitable organizations in the pursuit of charitable purposes if conducted in conformity with enabling legislation.

(2) No activities permitted by subsection (1) shall employ any form of casino gambling including, but not limited to, blackjack, craps, roulette, poker, bacarrat, keno and slot machines, or employ any electronic or electromechanical imitation or simulation of any form of casino gambling.

(3) The legislature shall provide by law penalties for violation of this section.

(4) Notwithstanding the foregoing, the following are not gambling and are not prohibited by this section:

a. Merchant promotional contests and drawings conducted incidentally to bona fide nongaming business operations, if prizes are awarded without consideration being charged to participants; and

b. Games that award only additional play.